

DOCKET
ASSESSMENT APPEALS COMMISSION
EAST TENNESSEE MEETING – JANUARY 15-16, 2013
UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 401
600 HENLEY STREET, KNOXVILLE, TENNESSEE

Tuesday, January 15, 2013							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	9:00 am	Viola W. Smith. Dist. 33, Map 070C, Group B, Parcel 030.00 Residential Property AR# 61828	Knox	2010	Barbara S. Fann 5201 Glenbrier Drive Charlotte, NC 28212	Phil Ballard, Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902	(2/21/12) AJ reduced value for this home and lot at 3108 Atoka Lane in Knoxville from \$75,200 to \$69,100 and taxpayer appeals seeking further reduction to \$42,000.
2	1:00 pm	Benny Mullins & Terry Mullins etal 58 Parcels Residential Property AR# 56750 thru 56808	Rhea	2009	James T. Normand Joyce, Meredith, Flitcroft & Normand P.O. Box 6197 Oak Ridge, TN 37831-3814	Debbie Byrd Rhea County Assessor 375 Church St., Ste. 100 Dayton, TN 37321 Robert T. Lee, Esq. Division of property Assessments James K. Polk Bldg., Suite 1700 505 Deaderick Street Nashville, TN 37243-1402	(6/7/10) Administrative judge affirmed \$1,337,300 value for these 58 lots on Watts Bar Lake, and taxpayer appeals contending \$600,000.

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Wednesday, January 16, 2013							
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1.	9:00am	Deer Run Apartments LP Map 055, Control Map 055, Parcel 010.02 Commercial Property AR# 49547 & 51448	Roane	2008 & 2009	Jay Catignani Property Tax Consultants 2601 Elm Hill Pike, Ste. Q Nashville, TN 37214	David Morgan Roane County Assessor Roane County Courthouse 200 Race Street, Suite 5 Kingston, TN 37763-0643 Robert T. Lee, Esq. Division of property Assessments James K. Polk Bldg., Suite 1700 505 Deaderick Street Nashville, TN 37243-1402	(6/12/09) The subject property is a 72-unit low-income housing apartment complex in Rockwood. Taxpayer contends value should be \$5,540,000 prior to equalization. The assessor contends the value should be \$7,233,200 prior to equalization. The administrative judge ruled the value should be \$6,392,953 prior to equalization, and the assessor appeals.

Wednesday, January 16, 2013 Continued							
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2.	1:00	Johnson Controls, Inc., Corp. Tax Admin. X-81 Dist. 03, Map 057, Control Map 057, Parcels 009.00 & 009.00P Industrial Property AR# 53263 & 70998	McMinn	2009, 2010 & 2011	Mr. Todd Barron, CMI Barron Property Tax P.O. Box 1588 Wheaton, IL, 60187	Jerry Anderson McMinn County Assessor McMinn County Courthouse 6 East Madison Avenue Athens, TN 373030 John C.E. Allen, Esq. Division of property Assessments James K. Polk Bldg., Suite 1700 505 Deaderick Street Nashville, TN 37243-1402	(9/26/11) The subject property is a manufacturing facility on 31 ac. in Athens. Realty was assessed at \$6.5M for '09 and \$6.8M for '10, and the personalty was assessed at \$54M for '10 and \$32.4M for '11. The administrative judge allowed the taxpayer to amend the real property appeal to include 2011, because the assessment did not change for 2010-2011. The judge reduced realty value to \$2.3M, and the assessor appeals (9-26-11). The judge found no reasonable cause to establish jurisdiction for the 2011 personalty appeal because value changed and the taxpayer missed the county board appointment. Nevertheless the judge addressed the merits in the event the Commission finds jurisdiction, and declined to reduce personalty value other than a stipulated adjustment for overreported property. Taxpayer appealed on 9/7/11, asking the Commission to take jurisdiction for 2011 and seeking an economic obsolescence adjustment as 'nonstandard value for the personalty.